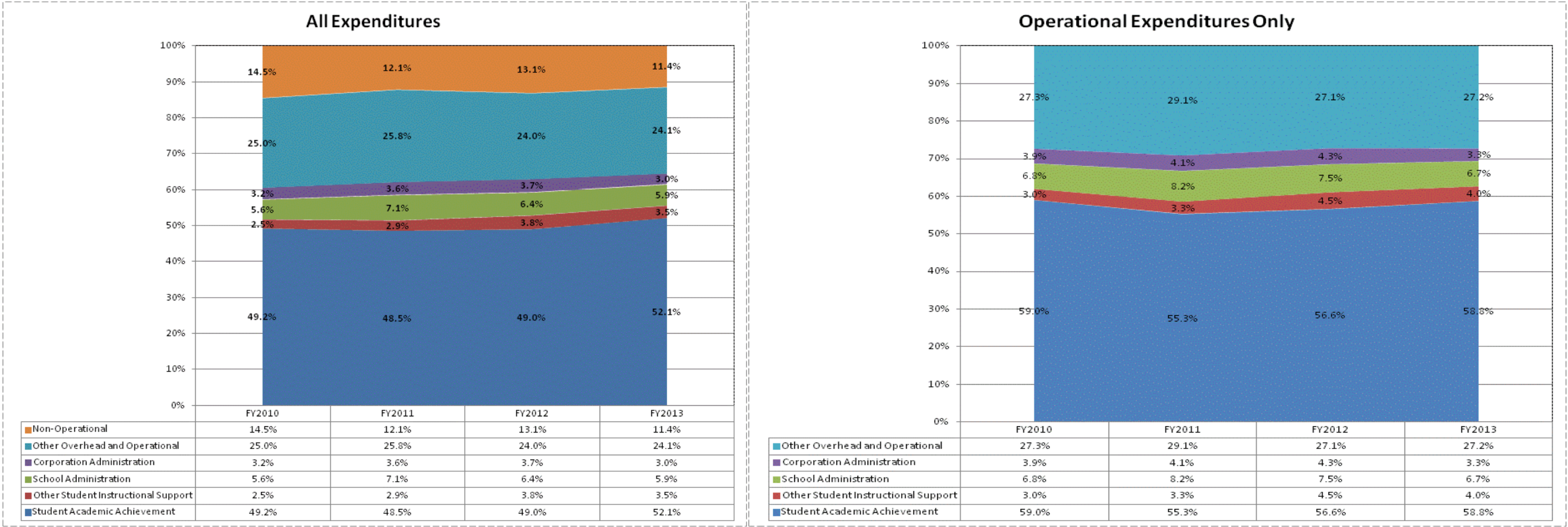


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Pike County School Corp (6445)

Pike County School Corp (6445)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$10,211,577	49.3%	\$10,134,077	44.2%	\$11,709,393	49.0%	\$12,285,406	52.1%
Student Instructional Support	\$1,384,749	6.7%	\$1,429,586	6.2%	\$2,458,997	10.3%	\$2,217,630	9.4%
Overhead and Operational	\$5,443,528	26.3%	\$7,579,803	33.1%	\$6,607,530	27.6%	\$6,378,767	27.1%
Nonoperational	\$3,668,830	17.7%	\$3,767,726	16.4%	\$3,134,918	13.1%	\$2,690,813	11.4%
Grand Total	\$20,708,685		\$22,911,192		\$23,910,838		\$23,572,616	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	56.0%	50.5%	59.3%	61.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Pike County School Corp (6445)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$370,414	\$463,205	\$425,011	N/A	15%	-8%
11100 Regular Programs; Elementary	\$3,295,173	\$4,617,533	\$4,415,629	\$4,641,297	41%	1%	5%
11200 Regular Programs; Middle/Junior High	\$1,313,879	\$597,138	\$1,785,377	\$1,966,555	50%	229%	10%
11300 Regular Programs; High School	\$1,211,579	\$1,513,557	\$2,057,066	\$2,201,021	82%	45%	7%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$50,458	N/A	N/A	N/A
11410 Vocational Education; Agriculture A	\$57,413	\$77,545	\$68,724	\$81,314	42%	5%	18%
11450 Vocational Education; Consumer and Homemaking	\$53,611	\$67,086	\$85,771	\$92,249	72%	38%	8%
11470 Vocational Education; Business Education	\$61,187	\$0	\$0	\$0	-100%	N/A	N/A
11480 Vocational Education; Industrial Education A	\$72,447	\$79,509	\$80,049	\$89,605	24%	13%	12%
11490 Vocational Education; Industrial Education B	\$77,810	\$79,595	\$87,535	\$96,740	24%	22%	11%
11590 Other Vocational Education Programs	\$0	\$0	\$2,899	\$2,899	N/A	N/A	0%
12110 Gifted And Talented; Gifted and Talented	\$13,587	\$13,243	\$0	\$20	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$31,534	\$28,642	\$38,211	N/A	21%	33%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$0	\$27,476	N/A	N/A	N/A
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$0	\$21,000	N/A	N/A	N/A
12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$6,150	\$8,810	N/A	N/A	43%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$11,820	\$20,215	N/A	N/A	71%
12350 Physical Impairment; Homebound	\$19,834	\$4,169	\$18,036	\$33,883	71%	> 500%	88%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$228,171	\$200,393	N/A	N/A	-12%
12510 Culturally Different; Communication Disorders	\$106,770	\$138,036	\$71,251	\$67,340	-37%	-51%	-5%
12520 Culturally Different; Compensatory	\$6,408	\$15,592	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$203,997	\$242,244	\$687,534	\$1,013,423	397%	318%	47%
12710 Equal Opportunity At Risk	\$150,346	\$328,924	\$280,141	\$226,466	51%	-31%	-19%
12900 Other Special Programs	\$48,274	\$26,098	\$20,549	\$37,950	-21%	45%	85%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$63,981	\$50,412	\$53,918	\$48,016	-25%	-5%	-11%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$9,189	\$14,209	\$8,131	\$7,916	-14%	-44%	-3%
14100 Summer School Programs; Elementary	\$63,875	\$27,339	\$16,876	\$5,768	-91%	-79%	-66%
14200 Summer School Programs; Middle/Junior High School	\$26,263	\$5,533	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$63,434	\$12,415	\$20,976	\$10,492	-83%	-15%	-50%
16100 Remediation Testing	\$63,425	\$176,976	\$178,105	\$161,653	155%	-9%	-9%
16200 Preventive Remediation	\$58,509	\$2,748	\$603	\$0	-100%	-100%	-100%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$307	N/A	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$65,656	\$33,679	\$35,731	\$28,070	-57%	-17%	-21%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$302,196	\$448,033	\$97,582	\$0	-100%	-100%	-100%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$88,086	\$231,000	\$0	\$0	-100%	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$12,422	\$21,716	\$17,371	\$9,644	-22%	-56%	-44%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$22,115	\$30,094	\$30,052	\$18,081	-18%	-40%	-40%
22130 Improvement of Instruction; Instructional Staff Training	\$37,445	\$47,175	\$573	\$0	-100%	-100%	-100%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$35,681	\$0	\$0	\$0	-100%	N/A	N/A
22210 Library/Media Services; Service Area Direction	\$99,350	\$142,978	\$85,056	\$86,138	-13%	-40%	1%
22220 Library/Media Services; School Library	\$24,161	\$9,599	\$1,396	\$600	-98%	-94%	-57%
22230 Library/Media Services; Audiovisual	\$5,996	\$6,237	\$8,444	\$7,450	24%	19%	-12%
22290 Library/Media Services; Other Educational Media Services	\$155	\$154	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$35,791	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$200,547	\$558,226	\$427,146	\$455,755	127%	-18%	7%
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$12,811	\$2,057	N/A	N/A	-84%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$125,546	\$113,338	\$316,075	\$101,123	-19%	-11%	-68%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$68	\$0	\$0	\$0	-100%	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Pike County School Corp (6445)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26497 2007 Account Code - Teachers Retirement Fund	\$478,368	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,574,575	\$10,134,077	\$11,709,393	\$12,285,406	43%	21%	5%
Student Instructional Support							
21210 Guidance Services; Service Area Direction	\$170,220	\$289,442	\$379,926	\$370,623	118%	28%	-2%
21250 Guidance Services; Records Maintenance	\$1,000	\$539	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$154,448	\$223,534	\$306,185	\$281,597	82%	26%	-8%
21390 Health Services; Other Health Services	\$6,361	\$10,462	\$1,986	\$2,913	-54%	-72%	47%
21410 Psychological Services; Service Area Direction	\$0	\$0	\$73,561	\$51,685	N/A	N/A	-30%
21510 Speech Pathology and Audiology Services; Service Area Direction	\$0	\$0	\$93,601	\$56,274	N/A	N/A	-40%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$65,023	\$58,604	N/A	N/A	-10%
21890 Special Education Administration; Other Special Education Administration	\$0	\$2,323	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$800,007	\$903,286	\$1,538,715	\$1,395,934	74%	55%	-9%
Student Instructional Support Total	\$1,132,036	\$1,429,586	\$2,458,997	\$2,217,630	96%	55%	-10%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$10,000	\$5,000	-50%	-50%	-50%
23120 Board of Education; Service Area Assistants	\$4,923	\$7,554	\$300	\$0	-100%	-100%	-100%
23150 Board of Education; Legal Services	\$404	\$31,541	\$11,191	\$12,216	> 500%	-61%	9%
23160 Board of Education; Promotion Expenses	\$1,741	\$564	\$51	\$322	-82%	-43%	> 500%
23190 Board of Education; Other Governing Body Services	\$8,330	\$10,061	\$40,967	\$14,819	78%	47%	-64%
23210 Executive Administration; Office of The Superintendent	\$220,846	\$454,463	\$500,671	\$344,907	56%	-24%	-31%
23220 Executive Administration; Community Relations	\$844	\$0	\$0	\$0	-100%	N/A	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$26,459	\$10,499	\$0	\$0	-100%	-100%	N/A
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$40,574	N/A	N/A	N/A
25120 Fiscal Services; Service Area Direction	\$46,545	\$324,628	\$292,753	\$203,849	338%	-37%	-30%
25160 Fiscal Services; Financial Accounting	\$2,812	\$0	\$0	\$0	-100%	N/A	N/A
25170 Fiscal Services; Internal Auditing	\$3,000	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$1,867	\$2,693	\$2,299	\$2,036	9%	-24%	-11%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,500	\$2,000	\$4,038	N/A	169%	102%
25196 Other Fiscal Services; Cash Change	\$820	\$0	\$0	\$820	0%	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$0	\$559	\$490	N/A	N/A	-12%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$0	\$0	\$15,000	N/A	N/A	N/A
25890 Other Technology Services	\$0	\$0	\$0	\$5,543	N/A	N/A	N/A
25940 Settlements	\$0	\$0	\$0	\$50,000	N/A	N/A	N/A
25990 Other Support Services, Central	\$12,729	\$15,909	\$17,702	\$0	-100%	-100%	-100%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$2,061	\$0	\$0	\$361,158	> 500%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,925,204	\$3,309,906	\$2,519,550	\$1,764,872	-8%	-47%	-30%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$41,154	\$228,256	\$84,284	\$23,389	-43%	-90%	-72%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$403,654	\$196,069	\$280,391	\$892,949	121%	355%	218%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,000	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$4,291	\$0	\$0	\$0	-100%	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$145,570	\$101,627	\$193,412	\$143,537	-1%	41%	-26%
27010 Student Transportation; Service Area Direction	\$52,183	\$149,239	\$162,597	\$131,890	153%	-12%	-19%
27100 Student Transportation; Vehicle Operation	\$155,701	\$142,123	\$312,690	\$307,581	98%	116%	-2%
27200 Student Transportation; Monitoring Services	\$22,368	\$30,550	\$21,389	\$20,971	-6%	-31%	-2%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$130,177	\$155,044	\$264,634	\$238,101	83%	54%	-10%
27400 Student Transportation; Purchase of School Buses	\$61,115	\$79,962	\$138,466	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$28,549	\$16,242	\$1,939	\$485	-98%	-97%	-75%
27700 Student Transportation; Contracted Transportation Services	\$621,937	\$114,926	\$751,745	\$704,270	13%	> 500%	-6%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Pike County School Corp (6445)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27900 Student Transportation; Other Student Transportation Services	\$458,213	\$746,477	\$36,937	\$99,382	-78%	-87%	169%
27910 Student Transportation; Bus Driver Training	\$8,024	\$542,795	\$0	\$0	-100%	-100%	N/A
31100 Food Services Operations; Service Area Direction	\$28,192	\$53,825	\$33,931	\$32,956	17%	-39%	-3%
31200 Food Services Operations; Food Preparation and Dispensing	\$281,623	\$359,143	\$424,841	\$430,692	53%	20%	1%
31400 Food Services Operations; Food Purchases	\$364,377	\$455,233	\$449,257	\$477,503	31%	5%	6%
31900 Other Food Services	\$37,223	\$28,972	\$52,974	\$49,419	33%	71%	-7%
Overhead and Operational Total	\$5,115,934	\$7,579,803	\$6,607,530	\$6,378,767	25%	-16%	-3%
Nonoperational							
33200 Community Recreation	\$1,031	\$1,249	\$276	\$0	-100%	-100%	-100%
33400 Athletic Coaches	\$129,446	\$239,414	\$186,224	\$190,759	47%	-20%	2%
33500 Welfare Activities Services	\$100	\$121	\$0	\$0	-100%	-100%	N/A
33910 High School Band Uniforms	\$0	\$3,000	\$3,000	\$0	N/A	-100%	-100%
33940 Child Care Services	\$0	\$26,663	\$56,534	\$51,599	N/A	94%	-9%
33990 Other Community Services; Other	\$0	\$0	\$2,390	\$12,888	N/A	N/A	439%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$109	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$1,880	\$2,450	\$2,628	\$4,113	119%	68%	57%
45100 Building Acquisition, Construction and Improvements	\$1,302,731	\$920,338	\$234,377	\$36,827	-97%	-96%	-84%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$66,971	\$0	\$0	\$0	-100%	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$180,777	\$0	\$0	\$0	-100%	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,400	\$3,000	\$2,200	\$2,200	57%	-27%	0%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$24,539	\$5,033	\$26,742	\$9,198	-63%	83%	-66%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$715,811	\$493,086	\$522,978	\$134,535	-81%	-73%	-74%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$120,000	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$150,000	\$335,000	\$380,000	\$400,000	167%	19%	5%
52100 Debt Services; Interest on Debt; Bonds	\$140,120	\$245,637	\$199,746	\$181,940	30%	-26%	-9%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$37,434	\$0	\$93,753	N/A	150%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$730,000	\$1,389,000	\$1,481,500	\$1,573,000	115%	13%	6%
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$0	N/A	N/A	N/A
54100 Veterans' Memorial Fund; Principal	\$74,448	\$66,301	\$36,322	\$0	-100%	-100%	-100%
Nonoperational Total	\$3,639,364	\$3,767,726	\$3,134,918	\$2,690,813	-26%	-29%	-14%
Prorated By Fund							
26491 2007 Account Code - PERF	\$73,328	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$807,825	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$15,000	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,008,253	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$15,397	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$326,974	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,246,776	\$0	\$0	\$0	N/A	N/A	N/A